

EXHIBIT B

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**IN RE: CERTAINTEED CORPORATION
ROOFING SHINGLE PRODUCTS
LIABILITY LITIGATION**

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**MDL DOCKET NO. 1817
ALL CASES**

DECLARATION OF DALE H. WALTON

I, DALE H. WALTON, depose and say:

1. I am employed by CertainTeed Corporation ("CertainTeed") as Warranty Services Manager. In that capacity, I have had supervisory responsibility for the Technical Service Department of the Roofing Products Group since 2002. I have been employed by CertainTeed for eight years. My business address is 1400 Union Meeting Road, Blue Bell, Pennsylvania 19422.

2. CertainTeed's Technical Service Department of the Roofing Products Group is responsible for receiving, analyzing, and processing roofing shingle warranty claims. Technical Service also presents seminars on proper roofing installation procedures. As Warranty Services Manager with a staff of 15 employees, my duties include managing the Technical Service Department, handling claims dispute resolution, responding to roofing application questions from customers or building owners, and analyzing and reporting on warranty claims data.

3. CertainTeed sells its roofing shingles primarily to distributors or wholesalers, which in turn sell shingles to contractors and roofers. Contractors and roofers then sell the shingles to property owners. Because CertainTeed's direct customers are distributors or wholesalers, its customers are not the owners of the buildings where shingles are installed. Moreover, because of this distribution system, CertainTeed does not know the identity of the

property owners who purchase its shingles, unless a property owner initiates communication with CertainTeed. Thus, CertainTeed cannot give direct mail notice to property owners other than those for whom it has a record of direct communication, predominately property owners who have submitted warranty claims to CertainTeed.

4. From 1991 through 2005, CertainTeed sold approximately 44.7 million squares of organic asphalt shingles. CertainTeed also had substantial sales of organic asphalt shingles during the period from 1987 through 1990, but has no sales data for this period. Based on the data available, CertainTeed estimates that it sold approximately 5,570,000,000 square feet of organic asphalt shingles during the 1987 to 2005 time period. In CertainTeed's experience, the average size of the roof on a home is 3,000 square feet. Thus, during the period from 1987 to 2005 CertainTeed sold enough organic asphalt shingles to cover approximately 1,857,000 homes.

5. CertainTeed generally sells its products throughout the United States. However, the organic asphalt shingles at issue in the proposed settlement were manufactured at two CertainTeed plants only, in Minnesota and Ohio, and had a limited geographic distribution. Specifically, during the years 1998-2005 (the years for which CertainTeed's sales data is computerized), approximately 94% of the shingles were sold to distributors in nine states (Iowa, Illinois, Indiana, Michigan, Minnesota, North Dakota, Nebraska, South Dakota, and Wisconsin), and there were no sales at all to distributors in eight states (Alaska, Arizona, Florida, Hawaii, Mississippi, Nevada, Oregon, and Vermont).

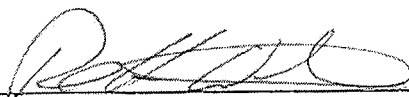
6. Similarly, during the years 1987 to 1997, CertainTeed's available company information suggests that over 90% of CertainTeed's organic shingles were sold to distributors in

Iowa, Illinois, Indiana, Michigan, Minnesota, North Dakota, Nebraska, South Dakota, and Wisconsin.

7. During the years 1998 to 2005 (again, the years for which the sales data is computerized), CertainTeed sold a total of approximately 123,000 squares of organic shingles to distributors in Canada. These sales represent less than 0.77% of CertainTeed's total sales of organic asphalt shingles in those years. CertainTeed's sales in Canada in the years between 1987-1997 earlier years, again based on available company information, show a similar sales pattern.

8. The Canadian distributors were located in Ontario (Burlington, Kitchener, Thunder Bay, Toronto, Pickering, and Windsor) and in Winnipeg, Manitoba. These distributors are to the north and most of them immediately to the north of CertainTeed's primary distribution area for these shingles in the United States.

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that the foregoing is true and correct. Executed on December 16, 2009.



Dale H. Walton